

HOUSE RESEARCH

Bill Summary

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Subject: Property Tax Payment Due Dates

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Overview

This bill creates a grace period for the payment of property taxes by individuals on active federal service when those payments become due. Active federal service is defined as service under title 10 of the United States Code. It provides an additional six-month time frame in which the property owner may pay their tax bill and prevents the property from becoming tax delinquent.

Section

- 2** **Exception.** For homestead property owned by an individual who is on federal active service, a six-month grace period is granted for complying with the property tax due dates contained in Minnesota law. No late fees or penalties may be assessed during this period. The taxpayer must also provide proof of the dates of active federal service at the time of payment.
- 3** **Delinquent Property.** Property owned by an individual who is on active federal service on the property tax due date shall not be deemed delinquent. The bill moves the October 1 due date to April 16 of the following year, and under current law all property with outstanding taxes on January 1 is delinquent. This section allows the grace period while preventing the property from being deemed delinquent.